



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Michael J. Heffernan
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

TO: Boards of Assessors
FROM: Joanne Graziano, Chief, Local Assessment
DATE: June 26, 2017
TOPIC: **GATEWAY: OMITTED AND REVISED ASSESSMENT REPORT**

This is a reminder that assessors must submit the “Omitted and Revised Assessment Report” through Gateway on-line for FY18 as part of the tax rate approval, whether or not they have additional assessments to report. The report is due June 30 for all cities and towns that mailed the actual tax bills on or before March 22. In all other cities and towns, the report is due 100 days after the date the tax bill was mailed. See attached instructions.

[Informational Guideline Release \(IGR\) No. 17-10](#) for Omitted and Revised Property Tax Assessments was released this past April. The assessors must make the assessment on the taxpayer owning the property by June 20, or 90 days after the actual tax bills for the fiscal year were mailed, whichever is later. Communities reporting new growth for these omitted and revised assessments will also be submitting the Amended Tax Base Levy Growth (LA-13A) for fiscal year 2018. In addition, the LA13A must also be submitted in Gateway for tax rate approval. The LA13A can be found in Gateway in the *Tax Rate Module- BLA section*.

Both submissions are required, even if you have no data to report. If the FY18 Omitted and Revised Assessment Report is not submitted prior to the Bureau’s review of these forms, the new growth approval process may be delayed.

Please Note: If you have already submitted the hard copies, BLA staff will contact you and assist you with the submission on Gateway.

Should you have any questions, please contact John Gillet, at 617-626-3605 or email him at gilletj@dor.state.ma.us

JG/jag

Supporting a Commonwealth of Communities

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Instructions to Submit Omitted and Revised and LA13A on Gateway:

In Gateway, tab to **Tax rate** and click on “**Omitted and Revised Assessment Report**”

Enter **Jurisdiction** – since this is part of the FY 18 Tax Rate setting, the **default year is FY 2018**.

Division of Local Services Gateway

Tracking Certification **Taxrate** District Taxrate LA-3 Misc Forms Directory Legal Other Apps Security Admin

Tax Rate - BLA

- Omitted & Revised Assessment Report**
- LA-13A
- LA-4
- LA-13

Tax Rate - BOA

- A-1 Offset Receipts
- A-2 Enterprise Funds
- A-3 Revolving Funds
- A-4 CPF
- B-1 Free Cash
- B-2 Other Funds
- OL-1 Overlay
- DE-1

Omitted and Revised Form

Omitted and Revised Assessment Report

Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

2018

Jurisdiction -- Select a Jurisdiction -- Fiscal Year **2018** Go

In columns, **by property type**, enter the number of parcels, amount of FY 2017 Omitted and Revised Values, and Total Additional Taxes

Omitted and Revised Form

Omitted and Revised Assessment Report

Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Status: FORM SUBMIT Unlock for DLS Unlock for Community

GARDNER - 103 2018

Jurisdiction Gardner - 103 Fiscal Year 2018 Go

☐ We have no omitted, revised or rollback taxes to report

In accordance with provisions of General Law Chapter 59, §75 the Board of Assessors submit this omitted & revised assessment report. Retain documentation for 5 years in the event of DOR audit.

Property Type	No.	FY 2017 Omitted & Revised Values	Total Additional Taxes
RESIDENTIAL			
Single Family (101)	1	12,500	256.00
Condominium (102)	0	0	0.00
Two & Three Family (104 & 105)	1	140,000	2,867.20
Multi - Family (111-125)	0	0	0.00
Vacant Land (130-132 & 106)	0	0	0.00
All Others (103, 109, 012-018)	0	0	0.00
Total Residential	2	152,500	3,123.20
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	1	743,800	15,233.02
Commercial - Chapter 61, 61A, 61B	0	0	0.00
Total Commercial	1	743,800	15,233.02
Industrial	0	0	0.00
Personal Property	0	0	0.00
Total Real & Personal Property	3	896,300	18,356.22

The assessors also committed the following rollback taxes during the fiscal year

Enter any rollback taxes from Chapter Lands in this section

The assessors also committed the following rollback taxes during the fiscal year

Chapter Class	No.	Rollback Taxes Committed
Forest Property-Chapter 61	1	53.37
Agricultural/Horticultural Chapter-61A	0	0.00
Recreational Property-Chapter 61B	0	0.00
Total	1	53.37

Upload a copy (or copies) of the warrant to the collector and a copy of the commitment list.

Check to add the Board of Assessors signature(s) and hit Save and Submit.

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year and that all omitted and revised assessments were committed to the collector on or before 06/16/2017

*Please submit the LA-13A after submitting the Omitted & Revised Assessment Report.
Attach copies of all commitments made for omitted and revised assessments and rollback taxes.*

Current Documents

Name	Action
No documents to display.	

Signatures

Board of Assessors

☒ Susan Byrne, City Assessor, Gardner, sbyrne@gardner-ma.gov 978-630-4004 | 6/16/2017 11:33 AM

In addition, the **LA13 A** is now populated with the totals from Omitted and Revised form to capture potential growth. Enter the value portion that was **previously unreported** and qualifies as new growth in **Column C**.

LA-13A
Amended Tax Base Levy Growth
Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Status: FORM SUBMIT

GARDNER - 103 2018

Jurisdiction: Gardner - 103 Fiscal Year: 2018

☐ We have no amended tax base levy growth to report

(A) Class	(B) Omitted or Revised Value Committed to Tax Collector	(C) Portion Unassessed in Prior FY (After Reval Adj)	(D) Prior Year Tax Rate	(E) (E = C/1000 x D) Levy Growth
Residential	152,500	152,500	20.47	3,122
Open Space	0	0	0.00	0
Commercial	743,800	743,800	20.47	15,226
Industrial	0	0	20.47	0
Personal Property	0	0	20.47	0
* Audited Personal Property	0	0	20.47	0
Total		896,300		18,348

Retain documentation for 5 years in the event of a DOR audit.
After submitting the LA13A, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13.
*Assessors must upload and submit a spreadsheet (see link to template below) documenting **Audited** Personal Property. Refer to the IGR on "Determining Annual

[Download Excel Audited Personal Property template](#)

Current Documents

Name	Action
No documents to display.	

Signatures

Board of Assessors

☒ Susan Byrne, City Assessor, Gardner, sbyrne@gardner-ma.gov 978-630-4004 | 6/16/2017 11:35 AM

Check to add Board signatures and hit Save and Submit

Once **submitted**, you will see the amended growth calculated and included as part of the **Levy Limit** calculation for **FY 18**.

Levy Limit

Levy Limit

Status: NO STATUS FOUND

Unlock for DLS Unlock for Community

GARDNER - 103 2018

Jurisdiction: Gardner - 103 Fiscal Year: 2018 Go

I. TO CALCULATE THE FY 2017 LEVY LIMIT

A. FY 2016 Levy Limit	23,528,443
A1. ADD Amended FY 2016 Growth	5,161
B. ADD (IA + IA1)*2.5%	588,340
C. ADD FY 2017 New Growth	659,728
C1. ADD FY2017 New Growth Adjustment	0
D. ADD FY 2017 Override	0
E. FY 2017 Subtotal	24,781,672
F. FY 2017 Levy Ceiling	29,931,190

I. 24,781,672
FY 2017 Levy Limit

II. TO CALCULATE THE FY 2018 LEVY LIMIT

A. FY 2017 Levy Limit from I.	24,781,672
A1. ADD Amended FY 2017 Growth	18,348
B. ADD (IIA + IIA1)*2.5%	620,001
C. ADD FY 2018 New Growth	0
C1. ADD FY 2018 New Growth Adjustment	0
D. ADD FY 2018 Override	0
E. ADD FY 2018 Subtotal	25,420,021
F. FY 2018 Levy Ceiling	0

II. 0
FY 2018 Levy Limit